



2011 CALIFORNIA VOLUNTEER REFERENCE MANUAL – Introduction

California tax credits include:

- Nonrefundable Renter's Credit.
- Child and Dependent Care Expenses.
- Joint Custody Head of Household.
- Dependent Parents.
- Senior Head of Household.
- Child Adoption.
- As well as many other special credits. Refer to Form 540 instruction booklet for additional credits.

Additional Information

Scope of VITA/TCE

The VITA/TCE program provides assistance to individuals with limited income who need help completing simple federal and state income tax returns. Non-resident and part-year resident tax returns can be complex. This manual excludes instructions for the California long or short Form 540NR. This manual limits instructions to California resident tax returns only.

Generally, volunteer sites open as early as January 15 and provide assistance through April 15 each year. In all cases, VITA/TCE sites do not charge for assistance.

General Filing Requirements

If in doubt about a filing requirement, file a tax return. By filing a tax return, your client avoids penalties for failure to file.

If a client may be claimed as a dependent on someone else's tax return, file a tax return if gross income exceeds the standard deduction. Use the "Standard Deduction Worksheet for Dependents" to figure the standard deduction amount.

Remember, even if your client does not have a filing requirement, file a tax return to claim a refund if:

- There is California withholding on Form W-2 or 1099.
- The client paid estimated tax payments to the State of California.
- The client paid out of pocket child care expenses.

Deceased Taxpayers

If a tax return is normally required, file a final tax return for individuals who died during 2011.

If there is no administrator or executor appointed, file a joint tax return with the surviving spouse/RDP as long as the spouse/RDP did not remarry during 2011. Write "surviving spouse/RDP" next to their signature on the tax return.